

PETROLEUM STORAGE TANK
ENVIRONMENTAL ASSURANCE FEE
MONTHLY REPORT

FOR DEPARTMENT USE ONLY

____ / 7 7 / ____ / ____
Account Number Tax Mo. Yr.

► See Instructions on Reverse

Name, Address and License Number(s) of Dealer	Federal Employer ID Number ____ - ____
	Report for (mm/yy) _____
<input type="checkbox"/> Check Here if EFT Payment	Telephone Number(____) - _____
License Number FL-_____ GL-_____	Fax Number(____) - _____
Contact Person _____	

PART I—Computation of Fee on GASOLINE Gallons

1. Taxable gallons as shown on line 11 of your gasoline dealer's monthly report (Form 72A089)		
2. Less agricultural gasoline gallons as reflected on line 15a of your gasoline dealer's monthly report.....		
3. Total gallons subject to fee (line 1 minus line 2)		
4. Fee rate	x .014	
5. Total fee due on gasoline gallons (line 3 times line 4)	►	\$

PART II—Computation of Fee on SPECIAL FUELS Gallons

6. Taxable gallons as shown on line 13 of your special fuels dealer's monthly report (Form 72A138)		
7. a. Less agricultural special fuels gallons as reflected on line 17a of your special fuels dealer's monthly report		
b. Less residential heating special fuels gallons as reported on line 17b of your special fuels dealer's monthly report		
c. Less special fuels gallons sold to state or local government agencies as shown on line 17c of your special fuels dealer's monthly report.....		
d. Less special fuels gallons sold to nonprofit religious, charitable or educational organizations as shown on line 17d of your special fuels dealer's monthly report		
e. Less special fuels gallons sold for commercial use of diesel as shown on line 17e of your special fuels dealer's monthly report.....		
8. Total deductions (add lines 7a, 7b, 7c, 7d and 7e)		
9. Total gallons subject to fee (line 6 minus line 8)		
10. Fee rate	x .014	
11. Total fee due on special fuels gallons (line 9 times line 10)	►	\$

PART III—Total Fee Due

12. Fee rate adjustment for gasoline gallons inventory held in wholesale bulk storage on last day of period. (rate increase (decrease) _____ times _____ gallons)	\$
13. Fee rate adjustment for special fuels gallons inventory held in wholesale bulk storage on last day of period. (rate increase (decrease) _____ times _____ gallons)	\$
14. Total fee due on ALL gallons (add Part I, line 5 and Part II, line 11, line 12 and line 13)	► \$
15. Credit(s) for previous payments and other authorized credits (attach a copy of authorization)	\$
16. Total fee due (overpayment) (line 14 minus line 15)	\$

IMPORTANT NOTICE ► Make check payable to: KENTUCKY STATE TREASURER.
Mail report and check to: KENTUCKY REVENUE CABINET, FRANKFORT, KENTUCKY 40619.

I, the undersigned, a principal officer of the above-named licensee, have examined this report and it is, to the best of my knowledge and belief, a true, correct and complete report.

Signature

Print Name

Title

Date



INSTRUCTIONS

Each licensed gasoline and special fuels dealer must file a Petroleum Storage Tank Environmental Assurance Fee Monthly Report and submit this form with payment on or before the 25th day of the month following the month covered by the report. Example: The January report is due on February 25. Payment of the amount due must accompany the report. Do not combine this payment with your gasoline and special fuels tax payments. The fee is based on taxable gasoline and/or special fuels gallons. **A REPORT MUST BE FILED EACH MONTH EVEN IF NO GASOLINE AND/OR SPECIAL FUELS GALLONS ARE TAXABLE. A REPORT MUST BE FILED EVEN IF NO FEE IS DUE.**

Failure to file a monthly report or file a report timely may result in imposition of penalties pursuant to KRS 131.180 and interest at the tax interest rate defined in KRS 131.010(6).

The fee computed on gasoline gallons is based on taxable gasoline as shown on your gasoline dealer's monthly tax report, Form 72A089, line 11. A deduction may be taken on line 2 of Part I (see reverse of this form) for gasoline sold during the month for agricultural purposes. Gasoline gallons sold for agricultural purposes is defined as those gasoline deliveries to Kentucky motor fuels tax refund permit holders of class A, D, E and G permits. You must retain a listing of all sales to support each monthly agricultural deduction; however, you are not required to submit this listing with each month's report. No other deductions on gasoline for other uses or purposes are applicable.

The fee computed on special fuels gallons is based on taxable special fuels as shown on your special fuels dealer's monthly tax report, Form 72A138, line 13. Deductions may be taken on lines 7a through 7e of Part II (see reverse of this form) for special fuels sold during the month that qualifies for the credits on lines 17a, 17b, 17c, 17d and 17e also on Form 72A138. Since the deductions on lines 7a through 7e are supported by your special fuels detail required to be submitted on Forms 72A127, 72A128, 72A129, 72A131 and 72A132, you are not required to retain a separate listing for this report. No other deductions on special fuels for other uses or purposes are applicable.

All provisions of law relating to the Revenue Cabinet's administration and enforcement of the gasoline and special fuels tax and all other powers generally conveyed to the Revenue Cabinet by the Kentucky Revised Statutes apply to this fee.

CONTACT THE FOLLOWING FOR INFORMATION AND ASSISTANCE

By Telephone

(502) 564-3853

By Letter

Revenue Cabinet
Motor Fuels Tax Section, Station 63
P.O. Box 1303
Frankfort, Kentucky 40602-1303
